

## BEFORE THE ILLINOIS COMMERCE COMMISSION

NOS Communications, Inc. :  
 Application for a certificate of local and :  
 interexchange authority to operate as a reseller :  
 of telecommunications services in :  
 the entire State of Illinois :

01-0325

OFFICIAL FILE

I.C.C. DOCKET NO.

01-0325

Exhibit No. 1

APPLICANT'S AMENDED RESPONSES TO THE ILLINOIS COMMERCE  
 COMMISSION'S QUESTIONS IN SUPPORT OF ITS APPLICATION

Date 8/19 Reporter

This response is filed on behalf of NOS Communications, Inc. ("Applicant"), and is made in support of its application for a certificate of authority to provide local facility-based resold telecommunications services. The responses follow the Illinois Commerce Commission's form questions for Applicants seeking local exchange service authority. In addition to the responses provided below, Applicant submits its pre-filed testimony in support of its application.

**General Objections:**

1. The following answers are limited to the Applicant, NOS Communications, Inc. and are complete and correct as far as Applicant is aware, according to information available to Applicant at the present time.
2. Applicant reserves the right to object to the admissibility of any of these answers or of any document provided herein, in whole or in part, at any hearing or the trial in this matter, on any grounds, specifically including but not limited to materiality, relevance, and privilege.
3. Applicant objects to each of the following requests to the extent they seek information that is protected by the attorney-client privilege, the work product doctrine, or otherwise privileged or protected from disclosure, and will not disclose such information.
4. Applicant objects to each of the following requests to the extent they seek information that is neither relevant nor reasonably calculated to lead to the discovery of admissible evidence.
5. Applicant objects to each of the following requests to the extent that they would require Applicant to divulge confidential and proprietary business information.
6. Applicant objects to each of the following requests to the extent that they are broad, vague, ambiguous, and unduly burdensome.

Subject to the foregoing general responses and objections, Applicant responds as follows:

## RESPONSES

- Q1:** Is your company seeking any waivers or variances of certain Commission rules and regulations in this proceeding that pertain to local exchange service? Please provide evidence as to why your company is seeking any waiver or variance.
- A1:** Applicant seeks a waiver of Section 735.180 of Part 735. Applicant does not create, produce or distribute telephone directories. Instead, Applicant relies on the directory created and distributed by Applicant's underlying carrier, Ameritech. Applicant further seeks a waiver of Part 710. Please see Applicant's responses to Financial Questions below, in support of its waiver of Part 710.
- Q2:** Will your company comply with 83 Illinois Administrative Code Part 772, Pay-Per-Call Services, including Part 772.55(a)(1), Billing and Part 772.100(d) Notices?
- A2:** Yes.
- Q3:** Will your company comply with 83 Illinois Administrative Code Part 705, Preservation of Records of Telephone Utilities?
- A3:** Yes.
- Q4:** Will your company abide by 83 Illinois Administrative Code Part 735, "Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois"?
- A4:** Yes.
- Q5:** Who will provide customer repair service for your company?
- A5:** Local resold repair service will be provided by the Applicant's underlying carrier. When service is facility-based, Applicant's employees will provide customer repair service.
- Q6:** How many people does the company employ?
- A6:** NOS Communications, Inc. currently employs approximately 1,350 individuals.
- Q7:** Will your company meet the requirements as they pertain to the Telephone Assistance Programs imposed by Sections 13.301 and 13.301.1 of the Illinois Public Utilities Act and 83 Illinois Administrative Code Part 757?
- A7:** Yes.

**Q8: Will your company solicit, collect, and remit the voluntary contributions from its telephone subscribers to support the Telephone Assistance Programs?**

**A8: Yes.**

**Q9: Does your company plan on filing to become an Eligible Telecommunications Carrier?**

**A9: No.**

**Q10: Does the company realize that it will not be able to receive any of the federal reimbursements for the Lifeline and Link Up Programs if it is not an eligible carrier?**

**A10: Yes.**

**Q11: Will your company offer all of the waivers associated with the Universal Telephone Service Assistance Programs (UTSAP)?**

**A11: Yes.**

**Q12: Will your company abide by the regulations as prescribed in 83 Illinois Administrative Code Part 755, "Telecommunications Access for Persons with Disabilities," 83 Illinois Administrative Code Part 756 "Telecommunications Relay Service," and Sections 13-703 of the Illinois Public Utilities Act?**

**A12: Yes.**

**Q13: Will the company's billing system be able to distinguish between resale and facilities based service for the collection of the ITAC line charge?**

**A13: Yes.**

**Q14: Has your company signed and returned the Universal Telephone Assistance Corporation ("UTAC") and the Illinois Telecommunications Access Corporation ("ITAC") to Commission staff?**

**A14: A signed copy of the UTAC and ITAC is attached at *Exhibit A*.**

**Q15: How does your company plan to solicit customers once it begins to provide local service?**

**A15: NOS will initially market its local services to customers who already utilize NOS Communications, Inc. for their long distance service in Illinois. Once NOS has sufficiently tested the local service environment, and learned and responded to the needs of its customers, it will eventually expand from this local market beachhead to begin marketing and providing local services to other Illinois consumers.**

**Q16: Has your company provided service under any other name?**

**A16:** Yes. NOS Communications, Inc. has provided or provides long distance telecommunications services under the d/b/as: International Plus; 011; IVANTAGE Communications; INETBA; INETBA E-Services.

NOS Communications, Inc. does not use any d/b/as for its local telecommunications services.

**Q17: Have any complaints or judgements been levied against the company? (Instate, out-of-state, or FCC)?**

**A17:** Within the last five years, no final decision has been entered by any court or regulatory body regarding Applicant's provision of local exchange telecommunications services that resulted in: (a) assessment of civil penalties; (b) assessment of criminal penalties; (c) injunctive relief; (d) corrective action; or (e) reparations. However, as a nation-wide interexchange long distance carrier with hundreds of thousands of small business customers, Applicant has, from time to time, issued refunds to its customers but these refunds were never at the express direction of a regulatory body or court.

When any state agency notifies NOS Communications, Inc. of any consumer complaint a staff attorney is assigned to the case and that attorney individually handles the matter until all issues are resolved to the consumer's and agency's satisfaction.

NOS Communications, Inc. is committed to customer satisfaction and, to that end, has a well-trained staff that handles customer complaints. Additionally, NOS Communications, Inc. has installed a highly sophisticated computer software system ("NICE"), costing over \$5 million, that assists NOS Communications, Inc. in its efforts to ensure that no unauthorized switching of a consumer's telecommunications provider occurs.

**Responses to 9-1-1 Questions for Applicants  
Seeking Local Exchange Service Authority**

**Q1: Will your company ensure that 911 traffic is handled in accordance with the 83 Illinois Administrative Code Part 725 and the Emergency Telephone System Act?**

**A1:** Yes.

**Q2: Will your company contact and establish a working relationship with the 911 systems when you begin to provide local telephone service?**

**A2:** Yes.

**Q3: Will your company coordinate with the incumbent LEC(s) and local 911 systems to provide transparent service for your local exchange customers?**

**A3: Yes.**

**Q4: Who will be responsible for building and maintaining the 911 database for your local exchange customers?**

**A4: Applicant's underlying carrier will be responsible for building and maintaining the 911 database.**

**Q5: How often will your company update the 911 database with customer information?**

**A5: The 911 database will be updated by Applicant's underlying carrier.**

**Q6: Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharge?**

**A6: Yes.**

**Q7: Does your company have procedures for the transitioning of the 911 surcharge collection and disbursement to the local 911 system?**

**A7: Yes.**

**Q8: Will your company's proposal require any network changes to any of the 911 systems?**

**A8: No.**

**Q9: Will your company be able to meet the requirements specified under Part 725.500(o) and 725.620(b) for the installation of call boxes?**

**A9: No, Applicant seeks a waiver of the requirements for installation of call boxes. At this time, because Applicant is only providing local resold services, it will rely on its underlying carrier to meet the specified requirements for call boxes. As revenue streams permit, Applicant will move to facility based services and at that time, will comply with the call box requirements as set forth in Parts 725.500(o) and 725.620(b).**

**Q10: Does your company plan to file for a waiver of Part 725.500(o) and 725.620(b) in the future?**

**A10: Applicant seeks a waiver of Part 725.500(o) and 725.620(b).**

**Responses to Financial Questions for  
Applicants Seeking Local Exchange Service Authority**

- Q1: (Answer if requesting waiver of Part 710) What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?**
- A1:** While GAAP and USOA are based on common accounting principles, the formats of the accounts, account names and what items must be entered into them is different. Therefore, without a waiver of the USOA requirement, NOS Communications, Inc.'s expenses for maintaining its books would significantly increase, probably double. In addition, it would create additional manhour burdens to record items twice, additional staff and storage requirements and another level of oversight to be sure that both set of books track each other so as to be assured that any questions arising would be able to be reconciled properly, accurately and fairly. It would also make annual audits more expensive as two sets of books would have to be audited and reconciled. The purpose of the USOA is fully served by NOS Communications, Inc. providing annual audited financial reports based on licensed CPA audit reports using GAAP.
- Q2: Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")?**
- A2:** Yes.
- Q3: Will applicant's accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?**
- A3:** Yes.
- Q4: Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?**
- A4:** Yes.
- Q5: Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?**
- A5:** Yes.
- Q6: Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?**
- A6:** Yes. The Applicant out-sources its billing to a billing company named DCA. DCA uses an outside tax consultant, Billsoft, to calculate all taxes owed throughout the country. Tax information is then burned onto a CD by DCA and sent to Applicant's outside accounting firm, Ernst & Young. Ernst and Young then fills out the returns and sends them to each state agency.

**Q7:** If a waiver of Part 710 is granted, will applicant provide annual audited statements for all periods subsequent to granting of the waiver?

**A7:** Yes.

**Q8:** Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

**A8:** Yes.

**Q9:** Please attached a copy of applicant's chart of accounts.

**A9:** Chart of accounts is attached as *Exhibit B*.

## EXHIBIT A



**MEMBERSHIP APPLICATION AND AGREEMENT  
ILLINOIS TELECOMMUNICATIONS ACCESS CORPORATION**

Name of Applicant: NOS Communications, Inc.  
Address of Applicant: 4380 Boulder Highway  
Las Vegas, NV 89121  
Name and title of responsible individual with applicant to whom communications should be sent: Rowena Valle  
Tariff Administrator  
Address of Individual: 3365 East Flamingo Suite 5  
Las Vegas, NV 89121  
Telephone number (work) of Individual: 702-547-8421

The above applicant (the "applicant") hereby applies for membership in the Illinois Telecommunications Access Corporation (the "Corporation"), an Illinois not-for-profit corporation. Upon the applicant's execution of this application and submission of this application to the corporation, the corporation will accept and execute this application in the space provided below, and will return an executed copy of this application to the applicant.

In support of its application for membership, the applicant states and agrees as follows:

1. Applicant is a telecommunications carrier providing local service as defined in Section 13-204 of the Illinois Public Utilities Act, ILL. REV. STAT. Ch. 111 2/3 & 13-204.

2. Applicant agrees that it will be subject to, and have those rights and obligations set forth in, the By-laws of the corporation adopted by the corporation's board of directors and approved by the Illinois Commerce Commission (the "Commission"), as now in effect and as amended from time to time in the future.

3. Applicant acknowledges that the corporation is subject to the continuing supervision of and regulation by the Commission, and that the rights and obligations of each member may change as a result of this supervision and regulation.

4. To the extent from time to time approved by the Commission, the applicant delegates to the corporation authority to take such actions on behalf of the applicant as shall be necessary for the applicant to comply with its obligations under Section 13-703 of the Illinois Public Utilities Act, ILL. REV. STAT. ch. 111 2/3 & 13-703 ("Telecommunications devices and services for the deaf or severely hearing-impaired") (the "Act").

5. Applicant agrees to pay such portions of the monies collected by or on behalf of the applicant under and pursuant to Section 13-703 of the Act (including income therefrom and appreciation thereon) as the Commission may from time to time order or as the corporation may from time to time request in accordance with orders of the Commission.

Dated: JUL 18 2001 2001  
By: [Signature]  
Title: President

**SPACE BELOW TO BE COMPLETED BY CORPORATION ONLY**

Acceptance: The above application and agreement is hereby accepted and the applicant is hereby accepted for membership in the corporation.

Date: \_\_\_\_\_ 2001 ILLINOIS TELECOMMUNICATIONS ACCESS CORPORATION

By: \_\_\_\_\_  
Title: \_\_\_\_\_

**EXHIBIT B**

03/27/01 10:19 FAX

002

Date: Tuesday, March 27, 2001  
Time: 08:08AM  
User: KAROL

**NOS COMMUNICATIONS, INC.**  
**Chart of Accounts - Standard**

Page: 1 of 10  
Report: 01860.rpt  
Company: NOS1997

Account Number	Description	Type	Order	Class ID	Rate Group	General Account	Status	Summary Posting	Unit of Measure
101000	Cash - General	A	1		1	101000	A	N	
101001	Cash - IVENUE France	A	1		1	101001	A	N	
101002	Cash - General European Acct	A	1		1	101002	A	N	
101003	Cash - General - ANI	A	1		1	101003	A	N	
101200	Cash - General	A	1		1	101200	A	N	
101400	Cash - General - L.I.	A	1		1	101400	A	N	
101500	Cash - Credit Cards	A	1		1	101500	A	N	
101600	Cash - Insurance	A	1		1	101600	A	N	
102000	Cash - Payroll	A	1		1	102000	A	N	
102200	Cash - Payroll	A	1		1	102200	A	N	
102500	Cash - Payroll	A	1		1	102500	A	N	
103000	Cash - Commission	A	1		1	103000	A	N	
103200	Cash - Commission	A	1		1	103200	A	N	
103500	Cash - Commission	A	1		1	103500	A	N	
104000	Cash - Tax	A	1		1	104000	A	N	
104200	Cash - Tax	A	1		1	104200	A	N	
104500	Cash - Tax	A	1		1	104500	A	N	
105000	Cash - MM	A	1		1	105000	A	N	
105200	Cash - Money Market - Citibank	A	1		1	105200	A	N	
105500	Cash - MM	A	1		1	105500	A	N	
106000	Cash - Merchant Acct	A	1		1	106000	A	N	
106500	Cash - Coast	A	1		1	106500	A	N	
107000	Cash - BOK	A	1		1	107000	A	N	
107100	Cash - Escrow	A	1		1	107100	A	N	
108000	Petty Cash - Admin	A	1		1	108000	A	N	
108100	Petty cash clearing account	A	1		1	108100	A	N	
108200	Petty cash - Finance	A	1		1	108200	A	N	
108300	Petty cash (Motivation)	A	1		1	108300	A	N	
108400	Petty cash (Holly)	A	1		1	108400	A	N	
110000	Employee Advances	A	1		3	110000	A	N	
110500	Due from Sam Delug	A	1		3	110500	A	N	
110600	Deposits	A	1		6	110600	A	N	
110650	Customer Deposits	A	1		3	110650	A	N	
110700	Due from Stockholders	A	1		3	110700	A	N	
110800	Due from Gene Sandler	A	1		3	110800	A	N	
110900	Due from Bob Lichtenstein	A	1		3	110900	A	N	
111000	SBQA Advance	A	1		3	111000	A	N	
111500	Note Receivable-STB	A	1		3	111500	A	N	
111800	Loan Receivable-Unicef	A	1		3	111800	A	N	
111900	Loan Receivable - IVENUE	A	1		3	111900	A	N	
111901	Note Receivable - IVENUE	A	1		3	111901	A	N	
113000	Due from Furst Group	A	1		3	113000	A	N	
115000	Due from NOSVA, Inc.	A	1		6	115000	A	N	
122000	Accounts Receivable	A	1		2	122000	A	N	
122001	A/R - E-Financial E-checks	A	1		2	122001	A	N	
122100	A/R - Webalta Services Ivence	A	1		2	122100	A	N	
122150	A/R - Web Serv - Inetba	A	1		2	122150	A	N	
122151	A/R - Web Serv - UK	A	1		2	122151	A	N	
122152	A/R - Web Serv - FR	A	1		2	122152	A	N	
122200	Unbilled A/R	A	1		2	122200	A	N	
122300	GRs Not Yet Posted A/R	A	1		2	122300	A	N	
122500	Allowance Doubtful A/R	A	1		2	122500	A	N	
122510	Allow Doubtful A/R FSE	A	1		2	122510	A	N	

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Date: Tuesday, March 27, 2001  
Time: 09:03AM  
User: KAROL

**NOS COMMUNICATIONS, INC.**  
**Chart of Accounts - Standard**

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Report: 01680.rpt  
Company: NOS1987

Account Number	Description	Type	Acct Order	Class ID	Ratio Group	Consol Account	Status	Summary Posting	Unit of Measure
122800	Reserve for Write-offs	A	1		2	122800	A	N	
122700	A/R - TCI	A	1		2	122700	A	N	
122900	Settlement Inc Receivable	A	1		3	122900	A	N	
122900	Reserve-Due from Stockholders	A	1		3	122900	A	N	
122960	Reserve-Loss Receivable /Versus	A	1		3	122960	A	N	
123000	A/R - Freight Services	A	1		2	123000	A	N	
129900	A/R - Other	A	1		3	129900	A	N	
130000	Due To	A	1		3	130000	A	N	
130010	Due From	A	1		3	130010	A	N	
131000	Due to/from NOS	A	1		3	131000	A	N	
131100	Due from NSC	A	1		3	131100	A	N	
131600	Due to/from NOSVA	A	1		3	131600	A	N	
131700	Due to/from UK	A	1		3	131700	A	N	
131800	Due to/from France	A	1		3	131800	A	N	
131900	Due to/from ANI	A	1		3	131900	A	N	
132000	Due to/from NOS-Mgt/Sales	A	1		3	132000	A	N	
132500	Due to/from NOSVA-Mgt/Sls	A	1		3	132500	A	N	
132900	Due to/from ANI-Mgt/Sales	A	1		3	132900	A	N	
139000	Equipment under Capital Leases	A	1		7	139000	A	N	
139500	A/D-Equip under Capital Leases	A	1		7	139500	A	N	
140000	Equipment	A	1		7	140000	A	N	
145000	A/D-Equipment	A	1		7	145000	A	N	
150000	Furniture and Fixtures	A	1		7	150000	A	N	
155000	A/D-Furn & Fixtures	A	1		7	155000	A	N	
160000	Leasehold Improvements	A	1		7	160000	A	N	
165000	A/D - Leasehold Imp	A	1		7	165000	A	N	
169000	Construction in Progress	A	1		7	169000	A	N	
170000	Software	A	1		7	170000	A	N	
171000	Software - Development	A	1		7	171000	A	N	
176000	A/A-Software	A	1		7	176000	A	N	
180000	Organizational Costs	A	1		8	180000	A	N	
185000	A/A - Org Costs	A	1		8	185000	A	N	
190000	Deferred Excise Tax Credit	A	1		3	190000	A	N	
199000	Prepaid -Other	A	1		3	199000	A	N	
199100	Prepaid Expenses	A	1		3	199100	A	N	
199200	Prepaid Lease Payments	A	1		3	199200	A	N	
199400	Prepaid Capital Leases	A	1		3	199400	A	N	
199500	Goodwill	A	1		3	199500	A	N	
199800	Debt Issuance Cost	A	1		3	199800	A	N	
210000	Accounts Payable	L	2		8	210000	A	N	
210100	Accounts Payable Adjustments	L	2		8	210100	A	N	
210200	Cash overdraft	L	2		8	210200	A	N	
210810	A/P Line Usage	L	2		8	210810	A	N	
210811	Accrued Carrier Expenses	L	2		8	210811	A	N	
210820	Line Usage Centre	L	2		8	210820	A	N	
214000	Accrued USF/PICC	L	2		8	214000	A	N	
214500	Accrued LNP	L	2		8	214500	A	N	
215000	Accrued Expenses	L	2		8	215000	A	N	
215100	Accrued Legal	L	2		8	215100	A	N	
215200	Accrued Interest	L	2		8	215200	A	N	
215300	Imputed Interest	L	2		9	215300	A	N	
215400	Accrued Int/Tran fees	L	2		9	215400	A	N	
215500	Accrued Salaries	L	2		8	215500	A	N	

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Date: Tuesday, March 27, 2001  
 Time: 08:08AM  
 User: KAROL

NOS COMMUNICATIONS, INC.  
Chart of Accounts - Standard

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 Report: 01650.rpt  
 Company: NOS1657

Account Number	Description	Type	Acct Order	Class ID	Ratio Group	Consol Account	Status	Summary Posting	Unit of Measure
215500	Accrued State Inc Tax	L	2		9	215500	A	N	
215700	Accrued Vacation	L	2		9	215700	A	N	
215800	Accrued Medical Claims	L	2		9	215800	A	N	
220000	Federal Tax W/H	L	2		9	220000	A	N	
221000	Pics Tax Payable	L	2		9	221000	A	N	
221500	Pics Tax W/H	L	2		9	221500	A	N	
222000	Pubs/Subs Payable	L	2		9	222000	A	N	
223000	AZ W/H	L	2		9	223000	A	N	
223100	CA W/H	L	2		9	223100	A	N	
223150	CA Disability W/H	L	2		9	223150	A	N	
223200	DC W/H	L	2		9	223200	A	N	
223300	GA W/H	L	2		9	223300	A	N	
223500	LA W/H	L	2		9	223500	A	N	
223600	MD W/H	L	2		9	223600	A	N	
223700	NY W/H	L	2		9	223700	A	N	
223800	PA W/H	L	2		9	223800	A	N	
223900	UK Payroll taxes payable	L	2		9	223900	A	N	
223950	UK Payroll taxes W/H	L	2		9	223950	A	N	
224000	401k Payable	L	2		9	224000	A	N	
225000	Garnishment Payable - Federal	L	2		9	225000	A	N	
225500	Garnishment Payable - Other	L	2		9	225500	A	N	
226000	Pre-tax Medical W/H	L	2		9	226000	A	N	
226500	Pre-tax Dep Care W/H	L	2		9	226500	A	N	
226600	Employee paid child care	L	2		9	226600	A	N	
227000	Illinois Gross Receipts Tax	L	2		9	227000	A	N	
228000	Deferred Revenue	L	2		9	228000	A	N	
230000	Excise Taxes Payable	L	2		9	230000	A	N	
231000	Sales Tax Payable - MD	L	2		9	231000	A	N	
231100	Sales Tax Payable - NV	L	2		9	231100	A	N	
235000	Bankruptcy Payable	L	2		10	235000	A	N	
235001	Current Post-Bankrupt	L	2		9	235001	A	N	
235002	Less: Current Post-Bankruptcy	L	2		10	235002	A	N	
235500	Commissions Payable	L	2		9	235500	A	N	
242701	Boston Financial Lease #1	L	2		10	242701	A	N	
242702	Boston Financial Lease #2	L	2		10	242702	A	N	
242703	Boston Financial Lease #3	L	2		10	242703	A	N	
242704	Boston Financial Lease #4	L	2		10	242704	A	N	
242705	Boston Financial Lease #5	L	2		10	242705	A	N	
242706	Boston Financial Lease #6	L	2		10	242706	A	N	
242707	Boston Financial Lease #7	L	2		10	242707	A	N	
242708	Boston Financial Lease #8	L	2		10	242708	A	N	
242709	Boston Financial Lease #9	L	2		10	242709	A	N	
242710	Boston Financial Lease #10	L	2		10	242710	A	N	
242711	Boston Financial Lease #11	L	2		10	242711	A	N	
242712	Boston Financial Lease #12	L	2		10	242712	A	N	
242713	Boston Financial Lease #13	L	2		10	242713	A	N	
242714	Boston Financial Lease #14	L	2		10	242714	A	N	
242715	Boston Financial Lease #15	L	2		10	242715	A	N	
242716	Boston Financial Lease #16	L	2		10	242716	A	N	
242717	Boston Financial Lease #17	L	2		10	242717	A	N	
242718	Boston Financial Lease #18	L	2		10	242718	A	N	
242800	Capital Lease-AT&T	L	2		10	242800	A	N	
242850	Capital Lease-Sanwa	L	2		10	242850	A	N	

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Account Number	Description	Type	Acct Order	Class ID	Ratio Group	Consol Account	Status	Summary Posting	Unit of Measure
242865	TFS (NOS) Capital lease	L	2		10	242865	A	N	
242866	TFS (218281.45)	L	2		10	242866	A	N	
242866	TFS (57342.91)	L	2		10	242866	A	N	
242870	TFS (54824.37)	L	2		10	242870	A	N	
242875	TFS 10296-ALT286	L	2		10	242875	A	N	
242880	TFS (58050)	L	2		10	242880	A	N	
242885	Capital Lease - Dynamis	L	2		10	242885	A	N	
242890	CDI - Lease # 85670	L	2		10	242890	A	N	
242895	CDI - Lease # 85725	L	2		10	242895	A	N	
242900	CDI - Lease # 85781	L	2		10	242900	A	N	
242905	CDI - Lease # 85722	L	2		10	242905	A	N	
242910	Phoenix Cap. Lease #1	L	2		10	242910	A	N	
242915	Phoenix Cap. Lease #2	L	2		10	242915	A	N	
242920	NTFC (No. 1)	L	2		10	242920	A	N	
242925	Steelcase Cap. Lease #2	L	2		10	242925	A	N	
242930	Steelcase Cap. Lease #3	L	2		10	242930	A	N	
242935	Steelcase Cap. Lease #4	L	2		10	242935	A	N	
242940	CDI - Lease # 85175	L	2		10	242940	A	N	
242945	Steelcase Cap. Lease #5	L	2		10	242945	A	N	
242950	Steelcase Cap. Lease #6	L	2		10	242950	A	N	
242955	Steelcase Cap. Lease #7	L	2		10	242955	A	N	
242960	Steelcase Cap. Lease #8	L	2		10	242960	A	N	
242965	NTFC (No. 2)	L	2		10	242965	A	N	
242970	Steelcase Cap. Lease #9	L	2		10	242970	A	N	
242975	Steelcase Cap. Lease #10	L	2		10	242975	A	N	
242980	NTFC (No. 3)	L	2		10	242980	A	N	
242985	NTFC (No. 4)	L	2		10	242985	A	N	
242990	NTFC (No. 5)	L	2		10	242990	A	N	
242995	Steelcase Cap. Lease #11	L	2		10	242995	A	N	
243000	NTFC (No. 7)	L	2		10	243000	A	N	
243005	Steelcase Cap. Lease #12	L	2		10	243005	A	N	
243010	Steelcase Cap. Lease #13	L	2		10	243010	A	N	
243015	PBCC Capital Lease	L	2		10	243015	A	N	
243020	NTFC (No. 6)	L	2		10	243020	A	N	
243025	NTFC (No. 8)	L	2		10	243025	A	N	
243030	NTFC (No. 9)	L	2		10	243030	A	N	
243035	IBM Credit Corp Cap Le #1	L	2		10	243035	A	N	
243036	IBM Credit Corp Cap Le #2	L	2		10	243036	A	N	
243037	IBM Credit Corp Cap Le #1-Tax	L	2		10	243037	A	N	
243040	Steelcase Cap. Lease #14	L	2		10	243040	A	N	
243045	NTFC (No. 13)	L	2		10	243045	A	N	
243050	Steelcase Cap. Lease #15	L	2		10	243050	A	N	
243055	Steelcase Cap. Lease #16	L	2		10	243055	A	N	
243060	Steelcase Cap. Lease #17	L	2		10	243060	A	N	
243067	Steelcase Cap. Lease #18	L	2		10	243067	A	N	
243068	Steelcase Cap. Lease #19	L	2		10	243068	A	N	
243069	Steelcase Cap. Lease #20	L	2		10	243069	A	N	
243080	NTFC (No. 14)	L	2		10	243080	A	N	
243081	Steelcase Cap. Lease #21	L	2		10	243081	A	N	
243082	Steelcase Cap. Lease #22	L	2		10	243082	A	N	
243083	Steelcase Cap. Lease #23	L	2		10	243083	A	N	
243084	Steelcase Cap. Lease #24	L	2		10	243084	A	N	
243085	Signature (Bay View) Cap Le. 1	L	2		10	243085	A	N	

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Account Number	Description	Type	Acct Order	Class ID	Rate Group	Consol Account	Status	Summary Posting	Unit of Measure
243086	Signature (Bay View) Cap La. 2	L	2		10	243086	A	N	
243087	Signature (Bay View) Cap La. 3	L	2		10	243087	A	N	
243088	Signature (Bay View) Cap La. 4	L	2		10	243088	A	N	
243089	Signature (Bay View) Cap La. 5	L	2		10	243089	A	N	
243070	NTFC (No. 16)	L	2		10	243070	A	N	
243071	Staircase Cap. Lease #26	L	2		10	243071	A	N	
243072	Staircase Cap. Lease #26	L	2		10	243072	A	N	
243073	Staircase Cap. Lease #27	L	2		10	243073	A	N	
243074	Staircase Cap. Lease #28	L	2		10	243074	A	N	
243075	NTFC (No. 17)	L	2		10	243075	A	N	
243076	Capital Lease - NSC	L	2		10	243076	A	N	
243077	Novasoft Capital Lease	L	2		10	243077	A	N	
243080	NTFC (No. 18)	L	2		10	243080	A	N	
243081	NTFC (No. 19)	L	2		10	243081	A	N	
243082	NTFC (No. 20)	L	2		10	243082	A	N	
243083	NTFC (No. 22)	L	2		10	243083	A	N	
243084	NTFC (No. 24)	L	2		10	243084	A	N	
243085	NTFC (No. 25)	L	2		10	243085	A	N	
243086	NTFC (No. 27)	L	2		10	243086	A	N	
243087	NTFC (No. 28)	L	2		10	243087	A	N	
243088	NTFC (No. 29)	L	2		10	243088	A	N	
243089	NTFC (No. 30)	L	2		10	243089	A	N	
243090	NTFC (No. 31)	L	2		10	243090	A	N	
243092	NTFC (No. 33)	L	2		10	243092	A	N	
243093	NTFC (No. 34)	L	2		10	243093	A	N	
243094	NTFC (No. 35)	L	2		10	243094	A	N	
243095	NTFC (No. 36)	L	2		10	243095	A	N	
243096	NTFC (No. 37)	L	2		10	243096	A	N	
243098	NTFC (No. 39)	L	2		10	243098	A	N	
243099	NTFC (No. 40)	L	2		10	243099	A	N	
243100	NTFC (No. 41)	L	2		10	243100	A	N	
243101	IFC 510-01	L	2		10	243101	A	N	
243102	IFC 510-02	L	2		10	243102	A	N	
243103	IFC 510-03	L	2		10	243103	A	N	
243104	IFC 510-01	L	2		10	243104	A	N	
243105	IFC 510-02	L	2		10	243105	A	N	
243106	IFC 510-03	L	2		10	243106	A	N	
243107	IFC (MELLON LEASING)	L	2		10	243107	A	N	
243108	IFC 510-04	L	2		10	243108	A	N	
243109	IFC 510-05	L	2		10	243109	A	N	
243110	IFC 510-06	L	2		10	243110	A	N	
243111	IFC 510-07	L	2		10	243111	A	N	
243112	IFC 510-08	L	2		10	243112	A	N	
243113	IFC 510-09	L	2		10	243113	A	N	
243114	IFC 510-10	L	2		10	243114	A	N	
243115	IFC 510-11	L	2		10	243115	A	N	
243125	NTFC (No. 42)	L	2		10	243125	A	N	
243126	NTFC (No. 43)	L	2		10	243126	A	N	
243127	NTFC (No. 44)	L	2		10	243127	A	N	
243128	NTFC (No. 45)	L	2		10	243128	A	N	
243150	Cellco (TCF) Cap La #1	L	2		10	243150	A	N	
243151	Cellco (TCF) Cap La #2	L	2		10	243151	A	N	
243200	Thakman Cap La 101153-002	L	2		10	243200	A	N	